

SAN MATEO COUNTY

Audit Report

COURT REVENUES

July 1, 2005, through June 30, 2011



JOHN CHIANG
California State Controller

March 2012



JOHN CHIANG
California State Controller

March 7, 2012

Honorable Tom Huening
Auditor-Controller
San Mateo County
555 County Center, 4th Floor
Redwood City, CA 94063

John Fitton
Superior Court of California
San Mateo County
400 County Center, 2nd Floor
Redwood City, CA 94063

Dear Mr. Huening and Mr. Fitton:

The State Controller's Office (SCO) audited San Mateo County's court revenues for the period of July 1, 2005, through June 30, 2011.

Our audit disclosed that the county underremitted \$190,228 in court revenues to the State Treasurer because it underremitted the 50% excess of fines, fees, and penalties.

The County Auditor-Controller's Office should remit the balance of \$190,228 to the State Treasurer.

The county should differentiate the individual accounts making up this amount on the bottom portion of the monthly TC-31, Remittance to State Treasurer, in accordance with standard remittance procedures. The county should state on the remittance advice that the account adjustments relate to the SCO audit for the period of July 1, 2005, through June 30, 2011.

Please mail a copy of the TC-31 and documentation supporting the corresponding adjustment(s) to the attention of the following individuals:

Joe Vintze, Audit Manager
Division of Audits
State Controller's Office
Post Office Box 942850
Sacramento, CA 94250-5874

Cindy Giese, Collections Supervisor
Division of Accounting and Reporting
Bureau of Tax Administration
Post Office Box 942850
Sacramento, CA 94250

Once the county has paid the underremitted Trial Court Improvement Fund amounts, we will calculate a penalty on the underremitted amounts at the rate of 18% per annum and bill the county accordingly, in accordance with Government Code sections 68085, 70353, and 70377.

The county disputes certain facts related to the conclusions and recommendations contained in this audit report. The SCO has an informal audit review process to resolve a dispute of facts. To request a review, the county should submit, in writing, within 60 days after receiving the final report, a request for a review, along with supporting documents and information pertinent to the disputed issue(s), to Richard J. Chivaro, Chief Counsel, State Controller's Office, P. O. Box 942850, Sacramento, CA 94250-0001. In addition, please provide a copy of the request letter to Steven Mar, Chief, Local Government Audits Bureau, State Controller's Office, Division of Audits, Post Office Box 942850, Sacramento, CA 95250-5874.

If you have any questions, please contact Mr. Mar at (916) 324-7226.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/sk

cc: John Judnick, Senior Manager
Internal Audit Services
Judicial Council of California
Julie Nauman, Executive Officer
Victim Compensation and Government Claims Board
Greg Jolivette
Legislative Analyst's Office
Sandeep Singh, Fiscal Analyst
Division of Accounting and Reporting
State Controller's Office
Cindy Giese, Supervisor, Tax Programs Unit
Division of Accounting and Reporting
State Controller's Office
Richard J. Chivaro, Chief Counsel
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) performed an audit to determine the propriety of court revenues remitted to the State of California by San Mateo County for the period of July 1, 2005, through June 30, 2011.

Our audit disclosed that the county underremitted \$190,228 in court revenues to the State Treasurer because it underremitted the 50% excess fines, fees, and penalties.

Background

State statutes govern the distribution of court revenues, which include fines, penalties, assessments, fees, restitutions, bail forfeitures, and parking surcharges. Whenever the State is entitled to a portion of such money, the court is required by Government Code (GC) section 68101 to deposit the State's portion of court revenues with the county treasurer as soon as practical and to provide the county auditor with a monthly record of collections. This section further requires that the county auditor transmit the funds and a record of the money collected to the State Treasurer at least once a month.

GC section 68103 requires that the State Controller determine whether or not all court collections remitted to the State Treasurer are complete. GC section 68104 authorizes the State Controller to examine records maintained by any court. Furthermore, GC section 12410 provides the State Controller with general audit authority to ensure that state funds are properly safeguarded.

Objective, Scope, and Methodology

Our audit objective was to determine whether the county completely and accurately remitted court revenues in a timely manner to the State Treasurer for the period of July 1, 2005, through June 30, 2011. We did not review the timeliness of any remittances the county may be required to make under GC sections 70353, 77201.1(b)(1), and 77201(b)(2).

To meet our objective, we reviewed the revenue-processing systems within the county's Superior Court, Probation Department, and Auditor-Controller's Office.

We performed the following procedures:

- Reviewed the accuracy of distribution reports prepared by the county, which show court revenue distributions to the State, the county, and the cities located within the county.
- Gained an understanding of the county's revenue collection and reporting processes by interviewing key personnel and reviewing documents supporting the transaction flow.

- Analyzed various revenue accounts reported in the county's monthly cash statements for unusual variations and omissions.
- Evaluated the accuracy of revenue distribution using as criteria various California codes and the SCO's Manual of Accounting and Audit Guidelines for Trial Courts.
- Tested for any incorrect distributions.
- Expanded any tests that revealed errors to determine the extent of any incorrect distributions.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We did not audit the county's financial statements. We considered the county's internal controls only to the extent necessary to plan the audit. This report relates solely to our examination of court revenues remitted and payable to the State of California. Therefore, we do not express an opinion as to whether the county's court revenues, taken as a whole, are free from material misstatement.

Conclusion

San Mateo County underremitted \$190,228 in court revenues to the State Treasurer. The underremittance is summarized in Schedule 1 and described in the Findings and Recommendations section.

Follow-Up on Prior Audit Findings

The county has satisfactorily resolved the findings noted in our prior audit report, issued September 29, 2006, with the exception of Finding 2—Erroneous Distribution Priority by the Probation Department.

Views of Responsible Officials

We issued a draft audit report on December 15, 2011. Tom Huening, Controller, responded by letter dated January 11, 2012 (Attachment A), agreeing with the audit results with the exception of a minor math mistake. Also, Neal Taniguchi, Financial Services Director, responded by e-mail dated December 30, 2011 (Attachment B), neither agreeing nor disagreeing with the audit results.

Restricted Use

This report is solely for the information and use of San Mateo County, the San Mateo County Courts, the Judicial Council of California, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

March 7, 2012

**Schedule 1—
Summary of Audit Findings by Fiscal Year
July 1, 2005, through June 30, 2011**

Description	Code Section	Fiscal Year						Total
		2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	
Underremitted 50% excess of fines, fees, and penalties	Government Code §70205	\$ 27,626	\$ 30,794	\$ 29,733	\$ 30,613	\$ 35,433	\$ 36,029	\$ 190,228
Total		\$ 27,626	\$ 30,794	\$ 29,733	\$ 30,613	\$ 35,433	\$ 36,029	\$ 190,228

DRAFT

**Schedule 2—
Summary of Underremittances by Month
Trial Court Improvement Fund
July 1, 2005, through June 30, 2011**

Month	Fiscal Year					
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
July	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
August	—	—	—	—	—	—
September	—	—	—	—	—	—
October	—	—	—	—	—	—
November	—	—	—	—	—	—
December	—	—	—	—	—	—
January	—	—	—	—	—	—
February	—	—	—	—	—	—
March	—	—	—	—	—	—
April	—	—	—	—	—	—
May	27,626	30,794	29,733	30,613	35,433	36,029
June ¹	—	—	—	—	—	—
Total underremittances to the State Treasurer	<u>\$ 27,626</u>	<u>\$ 30,794</u>	<u>\$ 29,733</u>	<u>\$ 30,613</u>	<u>\$ 35,433</u>	<u>\$ 36,029</u>

NOTE: Delinquent Trial Court Improvement Fund remittances not remitted to the SCO within 45 days of the end of the month in which the fees were collected are subject to penalty, pursuant to Government Code section 68085(h). The SCO will calculate and bill the county for the penalty after the county pays the underlying amount owed.

Findings and Recommendations

FINDING 1— Underremitted excess of qualified fines, fees, and penalties

The County Auditor-Controller's Office underremitted by \$190,228 the 50% excess of qualified fines, fees, and penalties to the State Treasurer for the six-fiscal-year period starting July 1, 2005, and ending June 30, 2011.

Government Code (GC) section 77201(b)(2) requires San Mateo County, for its base revenue obligation, to remit \$5,304,995 for fiscal year (FY) 2005-06 and each fiscal year thereafter. In addition, GC section 77205(a) requires the county to remit to the Trial Court Improvement Fund 50% of qualified revenues that exceed the stated base for each fiscal year.

The error occurred because the county used incorrect entries in its maintenance-of-effort (MOE) distribution working papers and as a result of conditions identified as follows: for all six fiscal years, the court did not appropriately distribute \$1 to the Jail Facility Fund and \$1 to the Courthouse Construction Fund from the county's 23% portion. Instead, the money was taken out of the total traffic violator school (TVS) bail. Therefore, 77% of the TVS bail applicable to the MOE included this amount. The amount of \$380,456 ($\$494,099 \times .77$) should have been included in the MOE.

The qualified revenues reported for FY 2005-06 were \$6,820,271. The excess, above the base of \$5,304,995, is \$1,515,276. This amount should be divided equally between the county and the State, resulting in \$757,638 excess due the State. The county has remitted a previous payment of \$730,012, causing an underremittance of \$27,626.

The qualified revenues reported for FY 2006-07 were \$7,352,514. The excess, above the base of \$5,304,995, is \$2,047,519. This amount should be divided equally between the county and the State, resulting in \$1,023,759 excess due the State. The county has remitted a previous payment of \$992,965, causing an underremittance of \$30,794.

The qualified revenues reported for FY 2007-08 were \$7,521,985. The excess, above the base of \$5,304,995, is \$2,216,990. This amount should be divided equally between the county and the State, resulting in \$1,108,495 excess due the State. The county has remitted a previous payment of \$1,078,762, causing an underremittance of \$29,733.

The qualified revenues reported for FY 2008-09 were \$7,157,399. The excess, above the base of \$5,304,995, is \$1,852,404. This amount should be divided equally between the county and the State, resulting in \$926,202 excess due the State. The county has remitted a previous payment of \$895,589, causing an underremittance of \$30,613.

The qualified revenues reported for FY 2009-10 were \$7,710,171. The excess, above the base of \$5,304,995, is \$2,405,176. This amount should be divided equally between the county and the State, resulting in \$1,202,588 excess due the State. The county has remitted a previous payment of \$1,167,155, causing an underremittance of \$35,433.

The qualified revenues reported for FY 2010-11 were \$8,259,182. The excess, above the base of \$5,304,995, is \$2,954,187. This amount should be divided equally between the county and the State, resulting in \$1,477,093 excess due the State. The county has remitted a previous payment of \$1,441,064, causing an underremittance of \$36,029.

The underremittances had the following effect:

Account Title	Understated/ (Overstated)
Trial Court Improvement Fund–Government Code section 77205:	
FY 2005-06	\$ 27,626
FY 2006-07	30,794
FY 2007-08	29,733
FY 2008-09	30,613
FY 2009-10	35,433
FY 2010-11	36,029
County General Fund	(190,228)

Recommendation

The county should remit \$190,228 to the State Treasurer and report on the remittance advice form (TC-31) an increase to the Trial Court Improvement Fund–GC section 77205. The county also should make the corresponding account adjustments.

**FINDING 2—
Erroneous distribution
priority**

The San Mateo County Probation Department and the San Mateo County Superior Court prioritized collections in a manner that inappropriately gave a distribution priority to fines and various fees over State 20% surcharges, and penalties. Department and court personnel indicated that the required distribution was inadvertently overlooked.

Starting September 30, 2002, Penal Code (PC) section 1203.1d.(b) requires a mandatory prioritization in the distribution of all installment payments as follows:

1. Restitution orders to victims
2. 20% state surcharge
3. Fines, penalty assessments, and restitution fines
4. Other fees and reimbursable costs

The collection of base fines should be prorated along with other fines and penalties within category 3, components. The collection of fees should be included within category 4, other fees and reimbursable costs.

This finding was addressed in the SCO audit of San Mateo County for the period of July 2001 through June 2005 (report issued September 29, 2006).

Failure to follow required priority distribution causes inaccurate distributions to the State and county. We did not measure the dollar effect, as it did not appear to be material, and because doing so would not be cost effective due to the difficulty in identifying and redistributing the various accounts.

Recommendation

The San Mateo Probation Department and the San Mateo County Superior Court should take steps to ensure that all surcharges, fines, penalties and fees are distributed in accordance with the statutory requirements under PC section 1203.1d.(b).

**FINDING 3—
Inappropriate
distribution of DNA
and EMAT penalties**

The San Mateo County Probation Department did not update the required distributions for State DNA penalties from June 2010 through June 2011 nor levy a \$4 State Emergency Medical Air Transportation (EMAT) penalty starting January 2011. Department personnel indicated that the required distribution was inadvertently overlooked.

Starting June 10, 2010, Government Code (GC) section 76104.7 requires a \$3 penalty for every \$10 or fraction thereof upon every fine, penalty, and forfeiture levied on criminal offenses, including traffic offenses but excluding parking offenses. The DNA Identification Penalty Assessment is levied and collected in the same manner as the State Penalty imposed per PC section 1464. The entire penalty (100%) should be distributed, including interest, to the State DNA Identification Fund.

Starting January 1, 2011, GC section 76000.1 requires a \$4 penalty upon every fine levied on criminal offenses including traffic offenses, but excluding parking offenses.

Failure to make the required distributions caused distributions to the State and county to be inaccurately stated. We did not measure the dollar effect, as it did not appear to be material and because doing so would not be cost effective due to the difficulty in identifying and redistributing the various accounts.

Recommendation

The San Mateo Probation Department should take steps to ensure that DNA and EMAT penalties are distributed in accordance with the statutory requirements.

**Attachment A—
County Auditor-Controller's Response
to Draft Audit Report**

Office of Controller



TOM HUENING
CONTROLLER

COUNTY OF SAN MATEO

555 COUNTY CENTER, 4TH FLOOR • REDWOOD CITY • CALIFORNIA 94063-1663

ROBERT G. ADLER
ASSISTANT CONTROLLER

KANCHAN K. CHARAN
DEPUTY CONTROLLER

TELEPHONE: (650) 363-4777
FAX: (650) 363-7888

WWW.CO.SANMATEO.CA.US/CONTROLLER

January 11, 2012

Mr. Steven Mar
Chief of Local Governments Audits Bureau
State Controller's Office
Division of Audits
P.O. Box 942850
Sacramento, CA 94250-5874

Dear Mr. Mar:

Audit of San Mateo County's Court Revenues – July 1, 2005 through June 30, 2011

We refer to your draft audit report dated December 15, 2011 relating to the above and advise that we concur with the findings and recommendations therein except for a minor mathematical error in computation of the under-remittance of excess qualified revenues per Finding 1. As you may be aware the County has already remitted \$190,228, per Finding 1, to the State on September 29, 2011. The error increases the under-remitted amount to \$190,229.

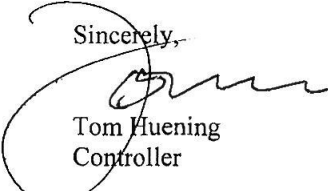
The abovementioned error relates to the following paragraph on page 6 of the draft report:

"The qualified revenues reported for FY 2007-08 were \$7,521,985. The excess, above the base of \$5,304,995, is \$2,216,990. This amount should be divided equally between the county and the State, resulting in \$1,108,496 excess due the State. The county has remitted a previous payment of \$1,078,762, causing an underremittance of \$29,734."

As you can see, dividing the excess amount of \$2,216,990 equally between the County and the State results in \$1,108,495 *not* \$1,108,496 due to the State. Correcting this error will adjust the total under-remittance to \$190,228 the amount the County has remitted. Please see attached copy of form TC-31.

As noted in the draft report the under-remittance occurred because the Court did not appropriately distribute \$1 to the Jail Facility Fund and \$1 to the Court Construction Fund from the County's 23% portion. Instead, it was taken out of the total traffic violator school (TVS) bail. The County's numbers were based on the Court's distribution. We respectfully request that any penalties be waived.

Sincerely,



Tom Huening
Controller

008374

CO#	MONTH
41-99	
41-08	

REMITTANCE ADVICE NUMBER	
CO	<u>4</u> <u>1</u> <u>7</u> <u>0</u> <u>0</u> <u>8</u>

REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER - TC-31

COUNTY NAME - NUMBER: San Mateo - 41
COLLECTIONS FOR THE MONTH OF (Mo / Yr): / (Adjustment Per State Audit July 1, 2006 - June 30, 2011)

STATE CONTROLLER'S USE ONLY															
FUND		AGENCY		FY		REV / OBJ		AMOUNT		CODE SECTION & DESCRIPTION					
0	0	0	1	0	2	5	0	1	6	1	4	0	3		General Fund - Penal Code 1465.7; AB 3000 - 20% surcharge on criminal fines
0	0	0	1	0	8	2	0	1	3	1	5	0	0		General Fund - Health & Safety 11372.5 - Criminalistics Lab Fee; Health & Safety 11502 - State Fines
0	0	0	1	9	9	9	0	1	3	0	9	0	1		General Fund - Penal Code 290.3 - First Conviction
0	0	0	1	9	9	9	0	1	3	0	9	0	2		General Fund - Penal Code 290.3 - Second & Subsequent Convictions
0	0	0	1	9	9	9	0	1	6	0	5	0	0		General Fund - Health & Safety 11489 - Asset Forfeitures (24%)
0	0	0	1	9	9	9	0	1	6	4	0	0	0		General Fund - Penal Code 1463.22(c) - Uninsured Motorists (\$10 Conviction)
0	0	0	1	9	9	9	0	1	6	4	2	0	1		General Fund - Vehicle Code 40225(d)
0	0	0	1	9	9	9	0	1	6	4	3	0	1		General Fund - Health & Safety 105257 - State penalty on lead abatement fines
0	0	4	4	2	7	4	0	1	6	4	0	0	0		Motor Vehicle Account - Penal Code 1463.22(b) - Uninsured motorists (\$3 conviction)
0	1	0	2	3	5	4	0	1	2	5	2	0	0		State Fire Marshall Lic/Cert Fund - Health & Safety 12105 - Explosive Permit Fees
0	1	5	9	0	2	5	0	1	6	4	6	0	2		Trial Court Improvement Fund - Government Code 68090.8 - 2% Automation
0	1	5	9	0	2	5	0	1	6	4	6	0	3	\$ 190,228.00	Trial Court Improvement Fund - GC 77205 - 50% Excess
0	2	0	0	3	6	0	0	1	2	5	6	0	0		Fish & Game Preservation Fund - Fish & Game 711.4 - Environmental Document Filing Fees
0	2	0	0	3	6	0	0	1	3	1	0	0	0		Fish & Game Preservation Fund - Fish & Game 13003 - Fish & Game Preservation Fund
0	2	0	0	3	6	0	0	1	3	1	3	0	0		Fish & Game Preservation Fund - Fish & Game 12021, 13006 - Secret Witness Program
0	2	1	4	1	8	7	0	1	3	0	8	0	0		Restitution Fund - Penal Code 1202.4, W&I 730.5
0	2	1	4	1	8	7	0	1	3	0	8	0	3		Restitution Fund - Penal Code 1001.90 - Diversion Restitution Fee
0	2	1	4	1	8	7	0	1	3	0	8	0	6		Restitution Fund - Penal Code 1202.44 - Conditional Sentence Restitution Fines
0	2	1	4	1	8	7	0	1	6	4	4	0	0		Restitution Fund - Penal Code 1463.18 - DUI Fines
TOTAL										\$190,228.00		STATE TREASURER'S ENDORSEMENT			

TO STATE CONTROLLER: I hereby certify that the foregoing report, as it relates to the agency I represent, is a correct statement of the State's share of collections deposited for the month stated above in accordance with Section 68101 of the Government Code. Remittance has been made to the State Treasurer.

(SIGNED)	
Ramen Prasad	
OFFICIAL TITLE	DATE
Audit Manager	9/26/2011
CONTACT PERSON	
Jim Saco	
PHONE	E-MAIL ADDRESS
(650) 363-4439	JSaco@co.sanmateo.ca.us
ADDRESS	
County Manager's Office, 400 County Center, Redwood City, CA 94063	

STATE TREASURER'S ENDORSEMENT

008374

CO#	MONTH
41-99	41-00

REMITTANCE ADVISE NUMBER
CO 417008

REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER - TC-31

COUNTY NAME - NUMBER: San Mateo - 41
 COLLECTIONS FOR THE MONTH OF (Mo / Yr): / (Adjustment Per State Audit July 1, 2006 - June 30, 2011)

STATE CONTROLLER'S USE ONLY					AMOUNT	DC	CODE SECTION & DESCRIPTION
FUND	AGENCY	FY	REV / OBJ	REV / OBJ			
0 0 0 1	0 2 5 0		1 6 1 4 0 3				General Fund - Penal Code 1465.7; AB 3000 - 20% surcharge on criminal fines
0 0 0 1	0 8 2 0		1 3 1 5 0 0				General Fund - Health & Safety 11372.5 - Criminalistics Lab Fee; Health & Safety 11502 - State Fines
0 0 0 1	9 9 9 0		1 3 0 9 0 1				General Fund - Penal Code 290.3 - First Conviction
0 0 0 1	9 9 9 0		1 3 0 9 0 2				General Fund - Penal Code 290.3 - Second & Subsequent Convictions
0 0 0 1	9 9 9 0		1 6 0 5 0 0				General Fund - Health & Safety 11489 - Asset Forfeitures (24%)
0 0 0 1	9 9 9 0		1 6 4 0 0 0				General Fund - Penal Code 1463.22(c) - Uninsured Motorists (\$10 Conviction)
0 0 0 1	9 9 9 0		1 6 4 2 0 1				General Fund - Vehicle Code 40225(d)
0 0 0 1	9 9 9 0		1 6 4 3 0 1				General Fund - Health & Safety 105257 - State penalty on lead abatement fines
0 0 4 4	2 7 4 0		1 6 4 0 0 0				Motor Vehicle Account - Penal Code 1463.22(b) - Uninsured motorists (\$3 conviction)
0 1 0 2	3 5 4 0		1 2 5 2 0 0				State Fire Marshall Lic/Cert Fund - Health & Safety 12105 - Explosive Permit Fees
0 1 5 9	0 2 5 0		1 6 4 6 0 2				Trial Court Improvement Fund - Government Code 68090.8 - 2% Automation
0 1 5 9	0 2 5 0	2010	1 6 4 6 0 3		\$ 190,228.00		Trial Court Improvement Fund - GC 77205 - 50% Excess
0 2 0 0	3 6 0 0		1 2 5 6 0 0				Fish & Game Preservation Fund - Fish & Game 711.4 - Environmental Document Filing Fees
0 2 0 0	3 6 0 0		1 3 1 0 0 0				Fish & Game Preservation Fund - Fish & Game 13003 - Fish & Game Preservation Fund
0 2 0 0	3 6 0 0		1 3 1 3 0 0				Fish & Game Preservation Fund - Fish & Game 12021, 13006 - Secret Witness Program
0 2 1 4	1 8 7 0		1 3 0 8 0 0				Restitution Fund - Penal Code 1202.4, W&I 730.6
0 2 1 4	1 8 7 0		1 3 0 8 0 3				Restitution Fund - Penal Code 1001.90 - Diversion Restitution Fee
0 2 1 4	1 8 7 0		1 3 0 8 0 6				Restitution Fund - Penal Code 1202.44 - Conditional Sentence Restitution Fines
0 2 1 4	1 8 7 0		1 6 4 4 0 0				Restitution Fund - Penal Code 1463.18 - DUI Fines
TOTAL					\$190,228.00		

TO STATE CONTROLLER: I hereby certify that the foregoing report, as it relates to the agency I represent, is a correct statement of the State's share of collections deposited for the month stated above in accordance with Section 68101 of the Government Code. Remittance has been made to the State Treasurer.

(SIGNED)	
Ramen Prasad	<i>Ramen Prasad</i>
OFFICIAL TITLE	DATE
Audit Manager	9/26/2011
CONTACT PERSON	
Jim Saco	
PHONE	E-MAIL ADDRESS
(650) 363-4439	JSaco@co.sanmateo.ca.us
ADDRESS	
County Manager's Office, 400 County Center, Redwood City, CA 94063	

STATE TREASURER'S ENDORSEMENT

STATE OF CALIF
 TREASURER
 REC'D

14:08 WA 4-10011

**Attachment B—
Court's Response to
Draft Audit Report**


Vintze, Joseph

From: Neal Taniguchi [ntaniguchi@sanmateocourt.org]
Sent: Friday, December 30, 2011 08:53 AM
To: Vintze, Joseph
Subject: San Mateo County/Court revenue audit

The Court has reviewed the draft audit and understands that because the three findings do not pertain to the Superior Court, it is not required to provide a written response. Nevertheless, the Court acknowledges receipt of the audit and wishes to recognize the work of the auditor, Gary Weimer, for his professionalism and assistance during the course of the field work.

Thank you.

Neal Taniguchi
Director of Finance
Superior Court of CA, County of San Mateo
(650) 599-1531
ntaniguchi@sanmateocourt.org

 Save Paper. Think Before You Print.

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874**

<http://www.sco.ca.gov>